

MICHIGAN

Department of Treasury
Motor Fuel Tax Section
ASCII Text Electronic Filing
Implementation Guide for
Fuel Transporter



Version 1.2
August 2006
ASCII File Format

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Chapter 1 - Introduction

General

Thank you for your interest in the Michigan Department of Treasury Motor Fuel Electronic Filing (E-Filing) Program. This guide contains the required electronic file formats as well as general instructions needed to file motor fuel tax returns and reports electronically with the Michigan Department of Treasury (Treasury). This guide is designed to provide the rules, procedures, and technical requirements for the electronic filing of motor fuel taxes by Information Providers (Michigan licensees and registrants), Electronic Return Originators (ERO) (also known as Transmitters”), and Electronic Filing Software Developers, collectively referred to as Electronic Participants. All areas presented in this guide must be followed for successful participation in the Motor Fuel E-Filing Program. Information Providers eligible to initially participate in the E-Filing Program include Fuel Transporters. All other filers will be addressed to other guides.

The purpose of this guide is to present the business issues, which must be addressed by any tax filer, and discuss the technical issues such as the proper data mapping of the 813 transaction set.

Treasury Contact

Direct questions regarding the Motor Fuel E-Filing Program to the Special Taxes Section between the hours of 8:00 a.m. and 4:45 p.m., Eastern Standard Time, Monday through Friday, at:

Phone: (517) 636-4600

FAX: (517) 636-4593

E-mail: treasMFD@michigan.gov

You may write to us at the following address:

Michigan Department of Treasury
Customer Contact Division - Special Taxes
P.O. Box 30474
Lansing, MI 48909-8209

Assistance for Persons with Disabilities

Assistance for persons with hearing or speech impairments can be obtained by calling (517) 636-4999 (TTY) between the hours of 8:00 a.m. and 4:45 p.m., Eastern Standard Time, Monday through Friday.

Document Updates

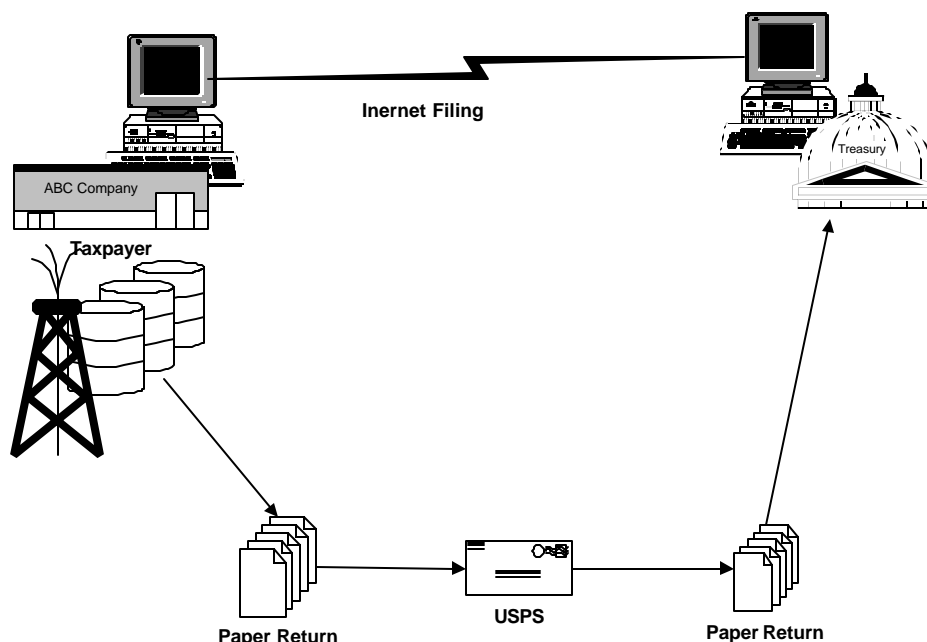
The information contained in this guide is subject to change. If you are an Information Provider in the Treasury E-Filing Program, Treasury will notify you when updated versions of this guide are available for download from the Treasury Motor Fuel e-file website at www.michigan.gov/motorfuelfile. Information Providers must notify their Electronic Filing Software Developer of any updates. Updates may include, but are not limited to:

- Changes in motor fuel tax laws and regulations
- Changes to motor fuel tax returns or reports
- Changes in motor fuel tax rates
- New or additional schedules
- New or additional tax forms added to the Motor Fuel E-Filing Program
- Changes in Motor Fuel E-Filing Program rules or requirements

Basic Introduction to Electronic Information Flow

The figure below illustrates the information flow from taxpayer to tax authority both in the paper and electronic processing environment. To effectively and efficiently process large volumes of information, both parties to the transaction need to eliminate paper processing by sharing information electronically. Electronically both parties can communicate and resolve errors faster; thereby reducing cost related to overhead.

Information Flow Model



The electronic documents can be transmitted directly between Trading Partners. Trading Partners establish rules by which information is shared. They document these rules in a Trading Partner Agreement (TPA). The Department will require the use of a TPA by all Electronic Participants before any information is exchanged electronically.

Chapter 2 - Program Overview

Treasury will use a variety of electronic filing formats. This document is the reference for the ASCII File Format for the Motor Fuel program.

Role of the Software Developer

Proper formatting and strict adherence to these guidelines are necessary for successful electronic filing. The users of the software rely on their software developer to provide a system that is easy to use and understand, fits their business needs, and ensures accurate translation of their tax filing data.

Program Benefits

Treasury has designed an Electronic Filing (E-File) program for the electronic filing of motor fuel tax returns and taxes.

Advantages of participating in Treasury's EDI Program include:

- Elimination of cost and time to generate, sign and mail returns.
- Rapid and secure movement of motor fuel tax return data allowing for faster processing and response.
- Comprehensive audit trail for the return.
- Elimination of postal delays and possible late filing.
- A consistent, standard format, resulting in easier and less costly implementation efforts.
- Allows Treasury to implement a fuel tracking system. This enables the Department to track fuel and reduces motor fuel tax fraud, which keeps fuel tax evaders from undercutting honest fuel marketers.

Who Can Participate

The Motor Fuel E-Filing Program is open to taxpayers and information providers that are required to file the following motor fuel tax returns and information reports:

- Fuel Transporters (Form 3724)

Acceptable Electronic Formats

Treasury is currently accepting Electronic Data Interchange (EDI) filing format and ASCII flat file format to file motor fuel tax returns and reports. **This guide is specific to the ASCII File Format only.**

See the web site filing guides for other formats.

Valid Transmission Methods

Treasury will only accept electronic motor fuel tax returns and reports transmitted via the Internet. No magnetic tape filing or data stored on a floppy diskette will be accepted.

Security

Treasury's Motor Fuel E-Filing Program uses the Internet to receive and transmit motor fuel tax returns and reports. It incorporates the following technological attributes to ensure data security: User-ID, Password, Data Encryption, Electronic Signature (Authorization and Security Codes), and Confirmations. Each Electronic Participant must also use security procedures that are reasonably sufficient and use its best efforts to ensure that all transmissions of motor fuel tax returns and reports are authorized. An Electronic Participant must take the necessary precautions to safeguard their technological attributes and notify Treasury at (517) 636-4600 when they have knowledge that the technological attributes have been compromised or a change in an authorized representative has occurred.

Requirement to Provide FEIN

Information Providers are required to obtain and report the FEIN (Federal Employer Identification Number), SSN (Social Security Number) or Treasury assigned account number (TR or ME number) of all persons involved in a reportable fuel transaction. An Information Provider is also required to furnish its FEIN, SSN or Canadian Social Insurance number upon the request of another Information Provider involved in a reportable fuel transaction. For example, a Terminal Operator is required to obtain a truck carrier's FEIN when the carrier makes a delivery to/from the terminal.

Chapter 3 - Getting Started

Registration

All tax return and information report filers who file electronically must register with the Department. Filers must complete and submit an Application to Participate in the Motor Fuel Tax E-File Program and a Trading Partner Agreement.

The Application and Trading Partner Agreement is to be completed, signed and returned to the Michigan Department of Treasury. These agreements are key documents setting forth the rights and obligations of the parties. A trading partner agreement and application for e-filing can be obtained from the address below or from the Motor Fuel E-Filing web site at www.michigan.gov/motorfuelefile. Please mail the completed forms to:

Michigan Department of Treasury
Customer Contact Division - Special Taxes
P.O. Box 30474
Lansing, MI 48909-8209

Receipt of the completed forms will establish the registration of a taxpayer for filing through the EDI Program.

Timely Filing

All monthly returns and reports must be filed on or before the 20th day of the month following the month in which the transaction took place and all quarterly returns are due on or before the 20th day of the month following the quarter being reported. Example, for March transactions, the Carrier (pipeline report is due by April 20th. Timeliness of the return is based on the Acceptance Date of the electronic tax return by Treasury.

Acknowledgments

File acknowledgements will be provided immediately upon the filer's successful submission of a Tax Return via the Michigan Internet file submission Web Page. Each Filer will receive a confirmation acknowledgment number verifying the successful receipt of submitted filing. All transmission or data errors will result in the filer being contacted to correct and resubmit report submissions.

Testing Procedures

These are the steps you will need to follow for testing and approval by Treasury of your EDI tax filing.

1. Complete and submit the required application(s) and Trading Partner agreement.
2. You will be contacted and given instructions for testing.
3. Once you have successfully submitted two test files for different periods, you will be switched to production.
4. In production, you will fax a hardcopy of the return only (no detail schedules) for two periods. After that time you will not be required to fax a copy of the form.

Amended Returns

Amended returns are to be filed in the same manner as the original return. Original returns filed via paper return must be amended with a paper amended return. Original returns that were filed electronically must be amended electronically. **Electronic amendment submissions should provide only those schedule details representing / identifying the corrected loads.**

Errors that are identified by Treasury or are discovered by the Electronic Participant should be corrected and submitted with the current month's file or as a supplemental transmission that includes only the corrections. The Electronic Participant should use element BTI14 instead of BTI13 when filing supplemental data.

Regardless of whether the error corrections are made on the current month's filing or by filing supplemental data, the preferred method for reporting corrections is to report a reverse entry to back out the original reporting, followed by an entry to report the corrected data.

Important Tips

- Round to whole gallons. Round down all amounts less than .50 and round up all amounts of .50 through .99. Decimal points are not valid in the gallon fields.
- Failure to file an informational return will subject you to a \$10.00 penalty per day (not to exceed \$400) as provided by The Revenue Act.
- When reporting terminal codes for the origin city and state, you must use the Internal Revenue Service terminal codes that have been assigned to every terminal and refinery in the United States or issued by the State of Michigan. Please contact the Department to obtain these numbers if necessary or visit the IRS Web site www.irs.gov/excise. Any other terminal codes will result in errors.
- Please make certain that the information on the tax return is correct before filing electronically. The information on the front of the Motor Fuel Tax Return must be supported by the detail information found on the proper schedules.
- Please provide complete information. Do not shorten names or cities unless an abbreviation is required.
- You must enter the manifest number or bill of lading for each load on each schedule.

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ACS GOVERNMENT SOLUTIONS, INC.
MOTOR FUEL TRACKING SYSTEM
ASCII FILE FORMAT

Chapter 4 - MICHIGAN – Transporter’s Report

Instructions

Note: Implementation of the Transporter Report, begins on March 2004

This file layout provides the ability to meet data requirements for the tax type of **TR**, and defines three types of record formats:

1. Schedules of Receipts and Disbursements Format: (see list of schedules on page 11)

Transporter’s Schedule of Deliveries

The file layout can be found on pages 9 and examples on page 13.

2. Zero Activity Report Format:

If no load/gallon activity was performed for a specific reporting period, the filer must submit a zero activity record to indicate NO ACTIVITY for this particular tax type and that they have filed for the month.

File layout and example can be found on page 12.

3. TIA Summary Values Format:

Note: There are no TIA codes required for this report.

File Layout

Provide all data in ASCII delimited format. Use any product you wish to generate the ASCII delimited file.
Use the following table to determine the number of field elements, expected length, and format of expected data.

FIELD REQUIREMENT Definitions: M – Mandatory, P – Provide if available, N – Not a Data Requirement of this Report

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
1.	Jurisdiction Code	Text	2	MI	M	Not Defined	Jurisdiction data identifier
2.	Data Mode	Text	1	A	M	Not Defined	ACS Required Field. A - ASCII
3.	Return Type	Text	2	O	M		Return Type Code, O – Original, A – Amendment.
4.	Tax Type ¹	Text	2	TR	M	Michigan Tax Type Definitions	TR – Transporter
5.	Period End Date ²	Text	8	MMDDCCYY	M	Month Day Year	DD – Use last day of Period, i.e. – 01312004
6.	Schedule Type	Text	3		M	Schedule Types	This field will contain one of the choices below: See list of schedules on page 11 when providing details.
7.	Product Type ³	Text	3	Fill/Add a Lead 0	M	Product Types	This field will contain one of the choices below: 1. Product Code: 065, 160, etc. See Michigan E-file website for most recent version of Michigan Product Codes. 2. The value “000” for Zero Activity records.
8.	Export State ⁴	Text	2		M	Export State	If the current Schedule Record is an Export Schedule (14A) this field should contain the export state.
9.	Filing Carrier’s FEIN	Text	11		M	FEIN/SSN	SSN Allowed if no FEIN
10.	Filing Carrier’s License Number	Text	11		M	License Number.	State License Number issued to the filer

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
11.	Seller Name	Text	35		M	Seller	Seller's Name
12.	Seller FEIN/SSN	Text	11		M		SSN Allowed if no FEIN
13.	Hiring Company Name	Text	35		M	Hiring Company	Hiring Company Name (Consignor)
14.	Hiring Company FEIN	Text	11		M		SSN Allowed if no FEIN
15.	Document Number	Text	30		M	Document No	
16.	Date Delivered	Text	8	MMDDCCYY	M	Date Received/Shipped	i.e. 01222000
17.	Transportation Mode⁵	Text	2		M	FTA Standard Transportation Codes.	See list of Transaction Type Mode Codes on page 12)
18.	Pt Origin Terminal Code⁶	Text	9	T##MI####	M	Point of Origin Terminal Code	Terminal Code or Storage EPA Code. Example: T93MI1111 (No separators)
19.	Pt Origin Address	Text	30		P	Point of Origin	
20.	Pt Origin City	Text	20		M	Point of Origin	Mandatory if Terminal Code is not supplied.
21.	Pt Origin State	Text	2		M		
22.	Pt Origin Zip	Text	9		P	Point of Origin	
23.	Pt Origin Country Code	Text	2		P	Point of Origin	
24.	Delivered To Name	Text	35		M	Destination Name / Delivered To Name	Destination Name (Consignee)
25.	Delivered To FEIN	Text	11		M	Destination Name / Delivered To FEIN	Destination FEIN (Consignee)
26.	Pt Destination Terminal Code	Text	9	T##XX####	M	Point of Delivery Terminal Code	Terminal Code or Storage EPA Code. Where XX is the State code. Example: T93MI1111 (No separators)
27.	Delivered To Address	Text	30		M	Point of Delivery	
28.	Delivered To City	Text	20		M	Point of Delivery	Mandatory if Terminal Code is not supplied
29.	Delivered To State	Text	2		M	Point of Delivery	
30.	Delivered To Zip	Text	9		M	Point of Delivery	
31.	Delivered To Country	Text	2		M	Point of Delivery	
32.	Net Gallons ⁷	Text	9		P	Net	Required Enter negative values as "-345"
33.	Gross Gallons⁸	Text	9		M	Gross	Required Enter negative values as "-345"

Col No.	DATA ELEMENT	DATA TYPE	MAXIMUM SIZE	FORMAT	FIELD REQUIREMENT	FTA SCHEDULE DEFINITION	EXPLANATION
34.	Billed Gallons ⁹	Text	9		P	Billed	Provide if provided by jurisdiction. Enter negative values as “-345”
35.	Post Mark Date ¹⁰	Text	14	YYYYMMDDHHMMSS	M	Date EDI File Received	Use format YYYYMMDDHHMMSS

1. *Tax Type Code* – Are equivalent to MI Tax Type codes
2. *Period End Date* – Must be in “MMDDCCYY” format which conforms with ANSI X.12 813 transaction set standards
3. *Product Type* – Must consist of three digits, left padded with zeroes i.e. “065” not “ 65” for gasoline
4. *Export State* –Mandatory only for export schedules.
5. *Transportation Mode* – A suffixed underscore character, “_”, is required for all single character codes i.e. Truck mode code must be reported as “J_”.
6. *Terminal Code* - Can contain a Federally assigned Terminal code or (Federal/Jurisdiction Registry) number or Terminal code assigned by the State of Michigan. If the Terminal Code is not supplied then the City and State must be supplied.
7. *7 Through 9, Net, Gross, and Billed Gallons* – These are Jurisdiction specific. At least net and gross gallon types must be reported.
10. *Post Mark Date* – Date the EDI file was received by file delivery WEB site. This date/time stamp must contain the same value for all records sent under one Tax Type. There is a one to one relation between Tax Type and the Post Mark Date.

Schedule Type Codes – Motor Fuel Transporter

Schedule Type	DESCRIPTION
Transporter Schedule of Deliveries or Diversions	
11A	Gallons diverted TO Michigan
11B	Gallons diverted FROM Michigan
14A	Deliveries of petroleum product loaded in Michigan and transported to locations outside of Michigan (Exports).
14B	Deliveries of petroleum product loaded at out-of-state bulk plants, terminals and/or refineries, and transported into Michigan (Imports).

TIA Codes

No TIA Codes Required

Transaction Type Mode Code Table

Code	Description
J_	Truck
R_	Rail

Zero Activity Record Required Fields

When a Zero Activity Return, no business transacted, is submitted, place the following information in a single record for each tax type:

1. Jurisdiction Code MI
2. Data Mode A
3. Return Type O
4. Tax Type - One record for each tax type/Tax Form (**TR**)
5. Period End Date
7. Product Type - The value "000" (zero, zero, zero)
10. Transporter's FEIN
11. Transporter's State License #
32. Net Gallons - The value "0" (zero)
33. Gross Gallons - The value "0" (zero)
34. Billed Gallons - The value "0" (zero)
35. Postmark Date - Provide the date and time (YYYYMMDDHHMMSS)

Only populate field positions listed above

Motor Fuel Transporter Example: Zero Activity Record

```
MI*A*O*TR*01312004**000**99999999900*99999999900*****0*0*0*20040206120016
```


Transporter's Report Examples:

Example 1 – Transporter's Schedule of Deliveries – 14A:

```
MI*A*O*TR*01312004*14A*065*MD*99999999900*99999999900*SELLER NAME*888888888*Hiring Company Name  
Inc*399999999*7BOL5*01212004*PL*T42MI1234*****DELIVERED TO NAME*987654321**Del Address*Del  
City*IN*55511*US*2000*1950*0*20040206120016
```

Example 2 – Transporter's Schedule of Deliveries – 14B:

```
MI*A*O*TR*01312004*14B*160**99999999900*99999999900*SELLER NAME*888888888*Hiring Company Name  
Inc*399999999*8BOL5*01212004*B*T43TN9876*****DELIVERED to Name*123456789**Delivery Add*Delivery  
City*MI*12345*US*1900*1950*0*20040206120016
```

Example 3 – Transporter's Schedule of Deliveries – 11A:

```
MI*A*O*TR*01312004*14C*228**99999999900*99999999900*SELLER NAME*888888888*Hiring Company Name  
Inc*399999999*9BOL5*01212004*S*T33IN9876*****DELIVERED to Name*123456789**Delivery Add*Delivery  
City*MI*12345*US*1900*1950*0*20040206120016
```

Example 3 – Transporter's Schedule of Deliveries – 11A:

```
MI*A*O*TR*01312004*14C*228**99999999900*99999999900*SELLER NAME*888888888*Hiring Company Name  
Inc*399999999*9BOL5*01212004*S*T33MI9876*****DELIVERED to Name*123456789**Delivery Add*Delivery  
City*MN*12345*US*1900*1950*0*20040206120016
```

FOOTNOTE

NEGATIVE VALUES prefix with a “-” hyphen or minus sign i.e. “-3424”, all other values will be assumed positive. DO NOT PROVIDE COLUMN HEADINGS. USE FIELD DELIMITER “*”, ASCII value 42

ASCII File Submission Example:

This example represents the form 'Transporter's Report'. It shows load activity using Schedule of Deliveries. The purpose of this example is to show how an expected ASCII file should look when sent. It focuses on:

1. A single Tax Type TR.
2. Load Activity from the Schedule of Deliveries.
3. Ensure a one to one association of Tax Type to Postmark date. Records with varying postmark dates are considered to be separate filing submissions.

```
MI*A*O*TR*01312004*14A*065*MD*99999999900*99999999900*SELLER NAME*888888888*Hiring Company Name  
Inc*399999999*7BOL5*01212004*PL*T42MI1234*****DELIVERED TO NAME*987654321**Del Address*Del  
City*MD*55511*US*2000*1950*0*20040206120016
```

```
MI*A*O*TR*01312004*14B*065**99999999900*99999999900*SELLER NAME*888888888*Hiring Company Name  
Inc*399999999*7BOL5*01212000*S*T44IN9876*****DELIVERED to Name*123456789**Delivery Add*Delivery  
City*MI*12345*US*1900*1950*0*20040206120016
```

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Chapter 5 - Miscellaneous

Abbreviations

USA (US) State	Abbreviation	Canadian (CA) Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	QC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN	Mexican (MX) State	Abbreviation
Iowa	IA	Aguascalientes	AG
Kansas	KS	Baja California	BJ
Kentucky	KY	Baja California Sur	BS
Louisiana	LA	Campeche	CP
Maine	ME	Chiapas	CH
Maryland	MD	Chihuahua	CI
Massachusetts	MA	Coahuila	CU
Michigan	MI	Colima	CL
Minnesota	MN	Distrito Federal	DF
Mississippi	MS	Durango	DG
Missouri	MO	Guanajuato	GJ
Montana	MT	Guerrero	GR
Nebraska	NE	Hidalgo	HG
Nevada	NV	Jalisco	JA
New Hampshire	NH	Mexico	EM
New Jersey	NJ	Michoacan	MH
New Mexico	NM	Morelos	MR
New York	NY	Nayarit	NA
North Carolina	NC	Nuevo Leon	NL
North Dakota	ND	Oaxaca	OA
Ohio	OH	Puebla	PU
Oklahoma	OK	Queretaro	QA
Oregon	OR	Quintana Roo	QR
Pennsylvania	PA	San Luis Potosi	SL
Rhode Island	RI	Sinaloa	SI
South Carolina	SC	Sonora	SO
South Dakota	SD	Tabasco	TA
Tennessee	TN	Tamaulipas	TM
Texas	TX	Tlaxcala	TL
Utah	UT	Veracruz	VZ
Vermont	VT	Yucatan	YC
Virginia	VA	Zacatecas	ZT
Washington	WA		
West Virginia	WV		
Wisconsin	WI		
Wyoming	WY		

Sample Paper Forms

Sample paper forms can be found on the Michigan Department of Treasury website at:

www.michigan.gov/treasury